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Secretary-Treasurer   2 June 1949
Government Employees Health Association

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Proof of Tax Exemption of GEHA

1. Section 29.101-(1) of the Federal Income Tax Regulations
(hereinafter called "the regulations") provides that in order for
certain corporations to establish their exemption it is necessary
that the organization claiming exemption file with the collector
for the district in which is located the principal place of busi-
ness, or principal office of the organization, an affidavit in the
form attached hereto. There is contained in the aforesaid section
of the regulation an enumeration of corporations entitled to ex-
emption from tax and, in certain instances, a reference to the
questionnaire appropriate to the proof of exemption.

2. Although Section 101 of the Internal Revenue Code refers
specifically to the exempt status of an association such as GEHA
(Sec. 101 (19) I.R.C.) there is no corresponding reference in the
implementing regulations. Hence, the form of affidavit is governed
by the general provisions of Section 29.101 (1) of the regulations,
a copy of which, I understand, is available to you. You will note
that the attached affidavit has been prepared on the basis specified
therein.

3. The affidavit should be reviewed with the thought of eliminat-
ing any inconsistencies between the statements made therein and the
actual practices of the Association. If you feel that other infor-
mation is available or proper for inclusion, please do not hesitate
to make the necessary changes.

4. You will also note from reading the regulations involved
that there is required to be attached to the affidavit a copy of
the articles of incorporation, the by-laws, and the latest finan-
cial statement showing the assets, liabilities, receipts and dis-
bursements of the organization. The latter, particularly, should
be related to the statements in the affidavit so as to achieve a
complete consistency in the documents presented to the collector's
office.

STATINTL

JBK/mw
cc: chrono
    Subject (GEHA)